FINANCIAL INFORMATION

2015-16

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CONSOLIDATED SUMMARY

GOVERNMENT OF YUKON
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY [1]
($000s)

	2015-16 ESTIMATE	Comparable 2014-15 FORECAST	Comparable 2014-15 ESTIMATE	2013-14 ACTUAL
Revenues by source				
From Government of Canada	**1,060,105**	1,030,943	1,023,835	988,065
Taxes and general revenues	**171,368**	168,707	162,362	175,653
Funding and service agreements with other parties	**55,503**	60,658	62,113	40,640
Income from investment in government business enterprises [2]	**16,155**	16,155	16,772	12,099
	1,303,131	1,276,463	1,265,082	1,216,457
Expenses by function				
Health and social services	**379,488**	345,115	335,457	318,302
Community and transportation	**295,022**	271,590	266,714	265,929
Education	**205,406**	201,354	196,718	188,458
General government	**147,346**	150,902	145,596	137,239
Natural resources	**127,165**	140,077	118,874	113,652
Justice	**74,658**	70,414	68,122	66,060
Business, tourism and culture	**47,325**	48,268	44,566	38,680
Interest on loans	**2,447**	2,851	2,764	2,478
Adjustments [3]	**(13,459)**	(22,367)	(13,218)	0
	1,265,398	1,208,204	1,165,593	1,130,798
Recovery of prior years' expenses	**0**	0	0	6,009
Annual Surplus	**37,733**	68,259	99,489	91,668
Accumulated Surplus, end of the year	**1,734,614**	1,696,881	1,678,957	1,628,622
Net Financial Assets, end of the year	**284,724**	353,414	271,333	345,689

[1] Includes Government of Yukon departments, Yukon College, Yukon Development Corporation, Yukon Housing Corporation, Yukon Hospital Corporation and Yukon Liquor Corporation.

[2] Includes Yukon Development Corporation and Yukon Liquor Corporation.

[3] Adjustments to Estimate - estimated lapses net of prior-year revotes.
Adjustments to Forecast - estimated lapses.

GOVERNMENT OF YUKON
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY
2015-16 MAIN ESTIMATES
($000s)

	Departments	Other Entities [4]	Eliminations [5]	2015-16 Consolidated Estimates
Revenues by source				
From Government of Canada	1,052,794	7,311	0	**1,060,105**
Grants from Government of Yukon	0	104,556	(104,556)	**0**
Taxes and general revenues	161,254	10,738	(624)	**171,368**
Funding and service agreements with other parties	28,362	27,141	0	**55,503**
Income from investment in government business enterprises [6]	8,155	8,000	0	**16,155**
	1,250,565	157,746	(105,180)	**1,303,131**
Expenses by function				
Health and social services	372,052	70,079	(62,643)	**379,488**
Community and transportation	290,312	27,690	(22,980)	**295,022**
Education	181,924	43,039	(19,557)	**205,406**
General government	147,346	0	0	**147,346**
Natural resources	127,165	0	0	**127,165**
Justice	74,658	0	0	**74,658**
Business, tourism and culture	47,325	0	0	**47,325**
Interest on loans	0	2,447	0	**2,447**
Adjustments	(13,459)	0	0	**(13,459)**
	1,227,323	143,255	(105,180)	**1,265,398**
Surplus for the year	23,242	14,491	0	**37,733**

[4] Includes Yukon College, Yukon Hospital Corporation and Yukon Housing Corporation. Budgets of these entities are based on the information available at the time of the preparation of the Main Estimates.

[5] Changes made to remove inter-company revenues and expenditures from the consolidated estimates.

[6] Includes Yukon Development Corporation and Yukon Liquor Corporation.

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NON-CONSOLIDATED SUMMARIES

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FINANCIAL SUMMARY
($000s)

	2015-16 ESTIMATE	Comparable 2014-15 FORECAST	Comparable 2014-15 ESTIMATE	2013-14 ACTUAL
Calculation of Surplus / (Deficit)				
Revenue [1]	**1,250,339**	1,224,137	1,224,923	1,180,335
Expenses [1]	**(1,227,097)**	(1,175,136)	(1,152,716)	(1,122,462)
Annual Surplus	**23,242**	49,001	72,207	57,873
Accumulated Surplus, beginning of year	**1,333,197**	1,284,196	1,260,702	1,226,323
Accumulated Surplus, end of year	**1,356,439**	1,333,197	1,332,909	1,284,196
Calculation of Net Financial Assets				
Net financial assets, beginning of year	**194,565**	194,654	157,626	152,437
Surplus / (Deficit) for the year	**23,242**	49,001	72,207	57,873
Effect of change in non-financial assets	**(80,874)**	(49,090)	(89,411)	(15,656)
Net financial assets, end of year	**136,933**	194,565	140,422	194,654

[1] Restated 2014-15 Forecast, 2014-15 Estimate and 2013-14 Actual to be consistent with the 2015-16 Estimate presentation.

REVENUE SUMMARY
($000s)

	2015-16 ESTIMATE	Comparable 2014-15 FORECAST	Comparable 2014-15 ESTIMATE	2013-14 ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	**874,086**	851,268	851,268	816,647
Canada Health Transfer	**35,162**	33,366	33,366	29,557
Canada Social Transfer	**13,392**	13,078	13,078	12,774
Prior Years' Transfers from Canada	**0**	0	0	260
	922,640	897,712	897,712	859,238
RECOVERIES FROM CANADA				
Operation and Maintenance	**98,117**	102,581	84,893	93,590
Capital	**31,992**	24,226	35,464	24,301
	130,109	126,807	120,357	117,891
THIRD-PARTY RECOVERIES				
Operation and Maintenance	**13,420**	15,023	12,359	13,123
Capital	**14,987**	18,817	25,128	10,400
	28,407	33,840	37,487	23,523
TAXES AND GENERAL REVENUES				
Tax Revenue	**126,683**	122,776	127,750	135,560
Other Revenue	**42,500**	43,002	41,617	44,123
	169,183	165,778	169,367	179,683
TOTAL REVENUES [1]	**1,250,339**	1,224,137	1,224,923	1,180,335

[1] Restated 2014-15 Forecast, 2014-15 Estimate and 2013-14 Actual to be consistent with the 2015-16 Estimate presentation.

EXPENSE SUMMARY
RECONCILIATION OF APPROPRIATIONS BY DEPARTMENT / CORPORATION
($000s)

DEPARTMENT / CORPORATION	2015-16 ESTIMATE	Comparable 2014-15 FORECAST	Comparable 2014-15 ESTIMATE	2013-14 ACTUAL
Yukon Legislative Assembly	**7,194**	7,044	7,710	6,184
Elections Office	**523**	477	477	257
Office of the Ombudsman	**1,127**	872	972	768
Child and Youth Advocate Office	**499**	489	489	440
Executive Council Office	**23,296**	30,523	27,083	22,128
Community Services	**138,891**	122,864	127,748	137,322
Economic Development	**17,488**	18,546	17,280	14,497
Education	**181,325**	193,468	189,610	158,442
Energy, Mines and Resources	**92,758**	100,851	87,915	77,309
Environment	**41,166**	38,475	38,939	31,700
Finance	**8,657**	8,558	8,558	8,057
French Language Services Directorate	**3,026**	2,692	2,692	2,564
Health and Social Services	**422,366**	335,391	338,062	341,524
Highways and Public Works	**216,047**	220,365	238,391	199,811
Justice	**72,435**	69,090	66,785	67,955
Public Service Commission	**44,244**	42,383	42,212	39,521
Tourism and Culture	**29,086**	28,354	26,149	24,486
Women's Directorate	**1,859**	1,811	1,743	3,103
Yukon Development Corporation	**12,425**	29,263	29,260	23,958
Yukon Housing Corporation	**47,658**	49,768	62,731	35,641
Yukon Liquor Corporation	**one dollar**	one dollar	one dollar	0
Loan Capital and Loan Amortization	**5,000**	5,000	5,000	0
Total Appropriated Amounts [1]	**1,367,070**	1,306,284	1,319,806	1,195,667
Tangible Capital Assets (net)	**(86,254)**	(58,633)	(97,624)	(15,698)
Investment in Land Development	**(4,470)**	3,021	(1,114)	(3,541)
Expenditures on Loan Programs	**(16,650)**	(39,340)	(37,450)	(29,344)
Other Adjustments (net)	**(32,599)**	(36,196)	(30,902)	(24,622)
Total Expenses [1]	**1,227,097**	1,175,136	1,152,716	1,122,462

[1] Restated 2014-15 Forecast, 2014-15 Estimate and 2013-14 Actual to be consistent with the 2015-16 Estimate presentation.

BUDGETARY INCOME SUMMARY BY SOURCE

SOURCE	2015-16 ESTIMATE		Comparable 2014-15 FORECAST		2014-15 ESTIMATE		2013-14 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
TRANSFERS FROM CANADA								
Grant from Canada	874,086	70.1	851,268	69.5	851,268	69.5	816,647	69.2
Canada Health Transfer	35,162	2.8	33,366	2.7	33,366	2.7	29,557	2.5
Canada Social Transfer	13,392	1.1	13,078	1.1	13,078	1.1	12,774	1.1
Other Transfers	0	0.0	0	0.0	0	0.0	260	0.0
Subtotal Transfers from Canada	922,640	73.8	897,712	73.3	897,712	73.3	859,238	72.8
RECOVERIES								
Government of Canada								
Type II Mine Sites	43,296	3.5	54,232	4.4	43,030	3.5	39,031	3.3
Child Welfare	8,000	0.6	9,000	0.7	7,557	0.6	8,471	0.7
Labour Market Development Agreement	6,160	0.5	6,174	0.5	6,116	0.5	4,556	0.4
Land Claims Implementation	3,248	0.3	3,260	0.3	2,964	0.2	2,982	0.3
French Language Programs	2,213	0.2	2,213	0.2	2,213	0.2	2,238	0.2
French Language Services	1,881	0.2	1,833	0.1	1,833	0.1	1,833	0.2
Young Offenders	1,181	0.1	1,181	0.1	1,402	0.1	1,184	0.1
Inuvialuit Final Agreement	1,123	0.1	1,308	0.1	1,048	0.1	1,122	0.1
Legal Aid	934	0.1	934	0.1	934	0.1	934	0.1
Infrastructure Funding Programs								
Building Canada Fund	25,605	2.0	15,794	1.3	24,787	2.0	21,270	1.8
Other Infrastructure Funding	0	0.0	0	0.0	0	0.0	0	0.0
Other	36,468	2.9	30,878	2.5	28,473	2.3	34,270	2.9
	130,109	10.4	126,807	10.4	120,357	9.9	117,891	10.0
Third-Party Recoveries								
Alaska Highway (Shakwak)	9,925	0.8	15,860	1.3	23,250	1.9	9,915	0.8
French Language Programs	224	0.0	224	0.0	224	0.0	243	0.0
Third-Party Health Care Costs	3,714	0.3	3,714	0.3	3,714	0.3	2,936	0.2
Canada Health Infoway	4,562	0.4	1,205	0.1	183	0.0	238	0.0
Airports	1,732	0.2	1,732	0.1	1,712	0.1	1,717	0.1
Other	8,250	0.7	11,105	0.9	8,404	0.7	8,474	0.7
	28,407	2.3	33,840	2.8	37,487	2.9	23,523	2.0
Subtotal Recoveries	158,516	12.7	160,647	13.1	157,844	12.9	141,414	12.0

BUDGETARY INCOME SUMMARY BY SOURCE (Cont'd)

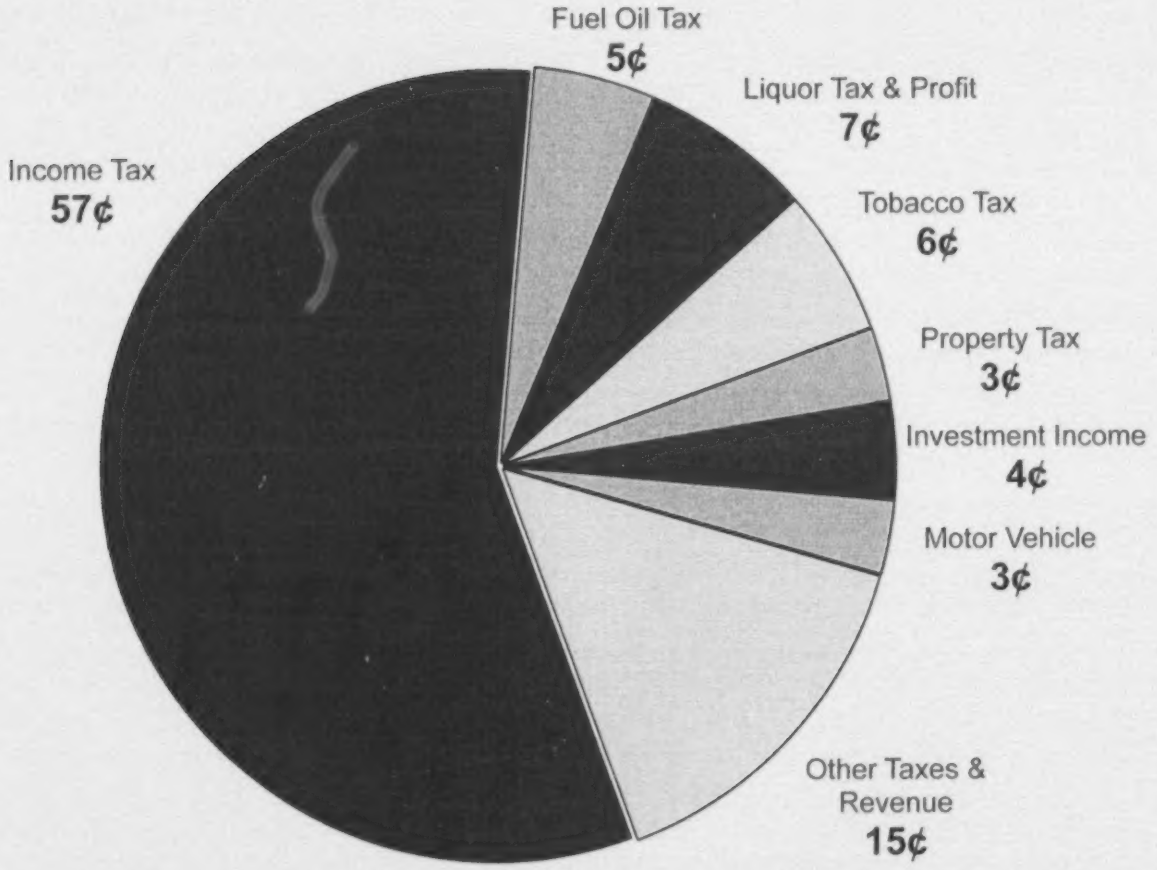
SOURCE	2015-16 ESTIMATE		Comparable 2014-15 FORECAST		2014-15 ESTIMATE		2013-14 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
TAXES AND GENERAL REVENUES								
TAX REVENUE								
Personal Income Tax	69,039	5.5	64,366	5.3	72,294	5.9	72,416	6.1
Corporate Income Tax	26,537	2.1	27,6[illegible]	2.3	23,795	1.9	32,519	2.8
Property Tax	5,173	0.4	5,173	0.4	5,173	0.4	5,156	0.4
Grant-in-Lieu of Property Tax	205	0.0	205	0.0	205	0.0	206	0.0
Fuel Oil Tax	8,575	0.7	8,243	0.7	8,464	0.7	7,914	0.7
Insurance Premium Tax	2,669	0.2	2,608	0.2	3,068	0.3	2,539	0.2
Tobacco Tax	10,283	0.8	10,277	0.8	10,484	0.9	10,649	0.9
Liquor Tax	4,202	0.3	4,237	0.3	4,267	0.3	4,161	0.4
	126,683	10.3	122,776	10.0	127,750	10.4	135,560	11.5
OTHER REVENUE								
Liquor Profit	8,155	0.7	8,455	0.8	8,772	0.7	9,043	0.8
Investment Income and Other Interest	7,284	0.6	7,608	0.6	6,560	0.5	7,234	0.6
Licences, Fees, Registrations and Permits:								
Motor Vehicle	4,700	0.4	4,700	0.4	4,700	0.4	5,394	0.5
Business and Professional	3,877	0.3	3,286	0.3	3,286	0.3	3,951	0.3
Continuing Care	2,180	0.2	2,180	0.2	2,180	0.2	1,731	0.1
Lands, Mines and Forestry	2,530	0.2	3,271	0.3	3,030	0.2	4,086	0.3
Hunting, Fishing and Outfitting	616	0.0	616	0.1	616	0.1	655	0.1
Building Safety	425	0.0	375	0.1	275	0.1	500	0.0
Campground Permits	315	0.0	315	0.0	306	0.0	328	0.0
Land Titles	300	0.0	300	0.0	300	0.0	346	0.0
Other	465	0.0	455	0.0	465	0.0	463	0.0
Land and Mineral Leases and Royalties	233	0.0	233	0.0	233	0.0	358	0.0
Fines	458	0.0	458	0.0	458	0.0	500	0.0
Sale of Land	9,140	0.7	8,976	0.7	8,976	0.7	7,180	0.6
Gain/(Loss) on Sale of Land	200	0.0	200	0.0	200	0.0	870	0.1
Aviation Operations	1,419	0.1	1,219	0.1	1,054	0.1	1,210	0.1
Miscellaneous	203	0.0	355	0.0	206	0.0	274	0.0
	42,500	3.2	43,002	3.6	41,617	3.4	44,123	3.7
Subtotal Taxes and General Revenues	169,183	13.5	165,778	13.5	169,367	13.8	179,683	15.2
TOTAL BUDGETARY INCOME [1] **(Total Transfers from Canada, Recoveries and Taxes and General Revenues)**	1,250,339	100.0	1,224,137	100.0	1,224,923	100.0	1,180,335	100.0

[1] Restated 2014-15 Forecast, 2014-15 Estimate and 2013-14 Actual to be consistent with the 2015-16 Estimate presentation.

GOVERNMENT OF YUKON

TAXES AND GENERAL REVENUES BY SOURCE

2015-16



Note: Represents the portion by source of each dollar of locally raised revenue.

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MAJOR TERRITORIAL AND PROVINCIAL TAX RATES
March 2015 [1]

	PERSONAL INCOME TAX			CORPORATE INCOME TAX			COMMODITY TAXES			
	BASIC RATE %	TAX BRACKETS (TAX ON INCOME) [2]	HIGH INCOME SURCHARGE % [3]	GENERAL RATE %	SMALL BUSINESS %	MANUFACTURING & PROCESSING %	RETAIL SALES % [4]	TOBACCO ¢/25 cigs	UNLEADED GAS ¢/litre	DIESEL FUEL ¢/litre
Yukon [5]	6.40	≤ $44,701	–	15.00	3.00	2.50	–	525.00	6.20	7.20
	9.00	$44,702 - 89,401								
	10.90	$89,402 - 138,586								
	12.80	$138,587 - 500,000								
	15.00	> $500,000								
Northwest Territories [6]	5.90	≤ $40,484	–	11.50	4.00	11.50	–	715.00	10.70/6.40	9.10
	8.60	$40,485 - 80,971								
	12.20	$80,972 - 131,641								
	14.05	>$131,641								
Nunavut [7]	4.00	≤ $42,622	–	12.00	4.00	12.00	–	625.00	10.70/6.40	9.10
	7.00	$42,623 - 85,243								
	9.00	$85,244 - 138,586								
	11.50	>$138,586								
British Columbia [8]	5.06	≤ $37,869	–	11.00	2.50	11.00	7.0	597.50	21.17	22.67
	7.70	$37,870 - 75,740								
	10.50	$75,741 - 86,958								
	12.29	$86,959 - 105,592								
	14.70	$105,593 - 151,050								
	16.80	> $151,050								
Alberta	10.00	all income	–	10.00	3.00	10.00	–	500.00	9.00	9.00
Saskatchewan [9]	11.00	≤ $44,028	–	12.00	2.00	10.00	5.0	625.00	15.00	15.00
	13.00	$44,029 - 125,795								
	15.00	> $125,795								
Manitoba [10]	10.80	≤ $31,000	–	12.00	–	12.00	8.0	725.00	14.00	14.00
	12.75	$31,001 - 67,000								
	17.40	> $67,000								
Ontario [11]	5.05	≤ $40,922	20.0/36.0	11.50	4.50	10.00	8.0	349.37	14.70	14.30
	9.15	$40,923 - 81,847								
	11.16	$81,848 - 150,000								
	12.16	$150,001 - 220,000								
	13.16	> $220,000								
Quebec [12]	16.00	≤ $41,935	–	11.90	8.00	11.90	9.975	372.50	19.20	20.20
	20.00	$41,936 - 83,865								
	24.00	$83,866 - 102,040								
	25.75	> $102,040								
New Brunswick [13]	9.68	≤ $39,973	–	12.00	4.00	12.00	8.0	475.00	13.60	19.20
	14.82	$39,974 - 79,946								
	16.52	$79,947 - 129,975								
	17.84	>$129,975								
Prince Edward Island [14]	9.80	≤ $31,984	10.0	16.00	4.50	16.00	9.0	562.50	13.10	20.20
	13.80	$31,985 - 63,969								
	16.70	> $63,969								
Nova Scotia [15]	8.79	≤ $29,590	–	16.00	3.00	16.00	10.0	588.00	15.50	15.40
	14.95	$29,591 - 59,180								
	16.67	$59,181 - 93,000								
	17.50	$93,001 - 150,000								
	21.00	>$150,000								
Newfoundland [16] & Labrador	7.70	≤ $35,008	–	14.00	3.00	5.00	8.0	587.50	16.50	16.50
	12.50	$35,009 - 70,015								
	13.30	> $70,015								

MAJOR TERRITORIAL AND PROVINCIAL TAX RATES
March 2015[1]

Notes to Table:

(1) Rate changes may have occurred since the time of the survey (March, 2015). Reference should be made to each jurisdiction's Department of Finance to determine current rates or upcoming rate changes.

(2) Income tax brackets are indexed using the Consumer Price Index in New Brunswick, Saskatchewan, Northwest Territories, Nunavut, and Yukon.

(3) The following jurisdictions levy a surcharge on personal income tax: Prince Edward Island - 10% of provincial tax in excess of $12,500; Ontario - 20% of provincial tax in excess of $4,418 and 36% of provincial tax in excess of $5,654.

(4) Provincial share of Harmonized Sales Tax for Newfoundland, New Brunswick, Nova Scotia and Ontario. Prince Edward Island adopted HST effective April 1, 2013. British Columbia reverted back from HST to a provincial sales tax effective April 1, 2013.

(5) Yukon - Effective January 1, 2015 personal income tax rates changed from 7.04%, 9.68%, 11.44%, 12.76%, a new threshold and rate for income over $500,000 was introduced and the high income threshold was revoked. Effective July 1, 2014 small business rate decreased from 4% to 3%.

(6) Northwest Territories - Two tax rates exist for gasoline - for highway usage (10.7 cents per litre) and for off-highway usage (6.4 cents per litre). The 6.4 cent rate applies for communities not on the highway system.

(7) Nunavut - Two tax rates exist for gasoline - for highway usage (10.7 cents per litre) and for off-highway usage (6.4 cents per litre).

(8) British Columbia - For 2015 tax year a temporary tax bracket and rate is in place: 16.8% on taxable income over $151,050. General Corporate tax rate was increased from 10% to 11% effective April 1, 2013. Tobacco tax rate increased from 22.3 cents per cigarette effective April 1, 2014. Fuel tax rates are for fuel on highways and include carbon tax rates of 6.67 cents per litre for gas and 7.67 cents per litre for diesel. Rates do not include regional taxes.

(9) Saskatchewan - Tobacco tax increased from 21 cents per cigarette effective March 21, 2013.

(10) Manitoba - Effective July 1, 2013 the Provincial Sales Tax increased from 7.0%. Effective April 16, 2013 tobacco tax increased from 25 cents per cigarette.

(11) Ontario - General corporate income tax rate freeze took effect for 2012 until budget is balanced; scheduled to be balanced in 2017-18 at which time rate will be further reduced to 11% and to 10% July 1 each year. Effective January 1, 2014 the top personal income tax rate was increased from 12.16% for a new threshold of income above $220,000. A new PIT rate of 12.16% was added for income between $150,000 and $220,000. Tobacco tax increased from 12.35 cents per cigarette effective May 2, 2014.

(12) Quebec - Effective January 1, 2013 a new top personal income tax bracket and rate was introduced. Quebec Sales Tax increased from 9.5% effective January 1, 2013. Effective April 1, 2013 gasoline and diesel tax rates increased 1 cent per litre. Gasoline rate includes 0.8 cent per litre carbon tax; diesel rate includes 0.9 cent per litre carbon tax. Tobacco tax increased from 12.9 cents per cigarette effective June 5, 2014.

(13) New Brunswick - Effective July 1, 2013 all four personal income tax rates were increased from 9.10%, 12.10%, 12.40% and 14.30% respectively. Effective July 1, 2013 the general corporate income tax rate was increased from 10%. Effective January 1, 2015 the small business rate was decreased from 4.5%. On April 17, 2013 tobacco tax increased from 17 cents per cigarette.

(14) Prince Edward Island - Effective April 1, 2013 the taxes levied on gasoline and diesel sold in Prince Edward Island were changed from a blended tax (fixed plus ad valorem rate) to a fixed rate of tax. With the implementation of HST on April 1, 2013 tobacco tax was decreased from 25.4 cents per cigarette, gasoline tax was decreased from 15.8 cents per litre and the small business rate was increased from 1%.

(15) Nova Scotia - Small business rate was reduced from 3.5% effective January 1, 2014. Effective April 5, 2013 cigarette tax was increased from 21.52 cents per cigarette.

(16) Newfoundland & Labrador - Effective July 1, 2014 small business rate was decreased from 3%. Effective March 28, 2014 cigarette tax was increased from 20.5 cents per cigarette.

TOTAL APPROPRIATIONS BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2015-16 ESTIMATE		Comparable 2014-15 FORECAST		2014-15 ESTIMATE		2013-14 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
Yukon Legislative Assembly	7,194	0.5	7,044	0.5	7,710	0.6	6,184	0.5
Elections Office	523	0.0	477	0.0	477	0.0	257	0.0
Office of the Ombudsman	1,127	0.1	872	0.1	972	0.1	768	0.1
Child and Youth Advocate Office	499	0.0	489	0.0	489	0.0	440	0.0
Executive Council Office	23,296	1.7	30,523	2.3	27,083	2.1	22,128	1.9
Community Services	138,891	10.3	122,864	9.5	127,748	9.7	137,322	11.5
Economic Development	17,488	1.3	18,546	1.4	17,280	1.3	14,497	1.2
Education	181,325	13.3	193,468	14.9	189,610	14.3	158,442	13.2
Energy, Mines and Resources	92,758	6.8	100,851	7.7	87,915	6.6	77,309	6.5
Environment	41,166	3.0	38,475	2.9	38,939	3.0	31,700	2.6
Finance	8,657	0.6	8,558	0.7	8,558	0.6	8,057	0.7
French Language Services Directorate	3,026	0.2	2,692	0.2	2,692	0.2	2,564	0.2
Health and Social Services	422,366	30.9	335,391	25.7	338,062	25.6	341,524	28.6
Highways and Public Works	216,047	15.8	220,365	16.9	238,391	18.1	199,811	16.7
Justice	72,435	5.3	69,090	5.3	66,785	5.1	67,955	5.7
Public Service Commission	44,244	3.2	42,383	3.2	42,212	3.2	39,521	3.3
Tourism and Culture	29,086	2.1	28,354	2.2	26,149	2.0	24,486	2.0
Women's Directorate	1,859	0.1	1,811	0.1	1,743	0.1	3,103	0.3
Yukon Development Corporation	12,425	0.9	29,263	2.2	29,260	2.2	23,958	2.0
Yukon Housing Corporation	47,658	3.5	49,768	3.8	62,731	4.8	35,641	3.0
Yukon Liquor Corporation	one dollar	0.0	one dollar	0.0	one dollar	0.0	0	0.0
Loan Capital and Loan Amortization	5,000	0.4	5,000	0.4	5,000	0.4	0	0.0
Total Appropriations [1]	1,367,070	100.0	1,306,284	100.0	1,319,806	100.0	1,195,667	100.0

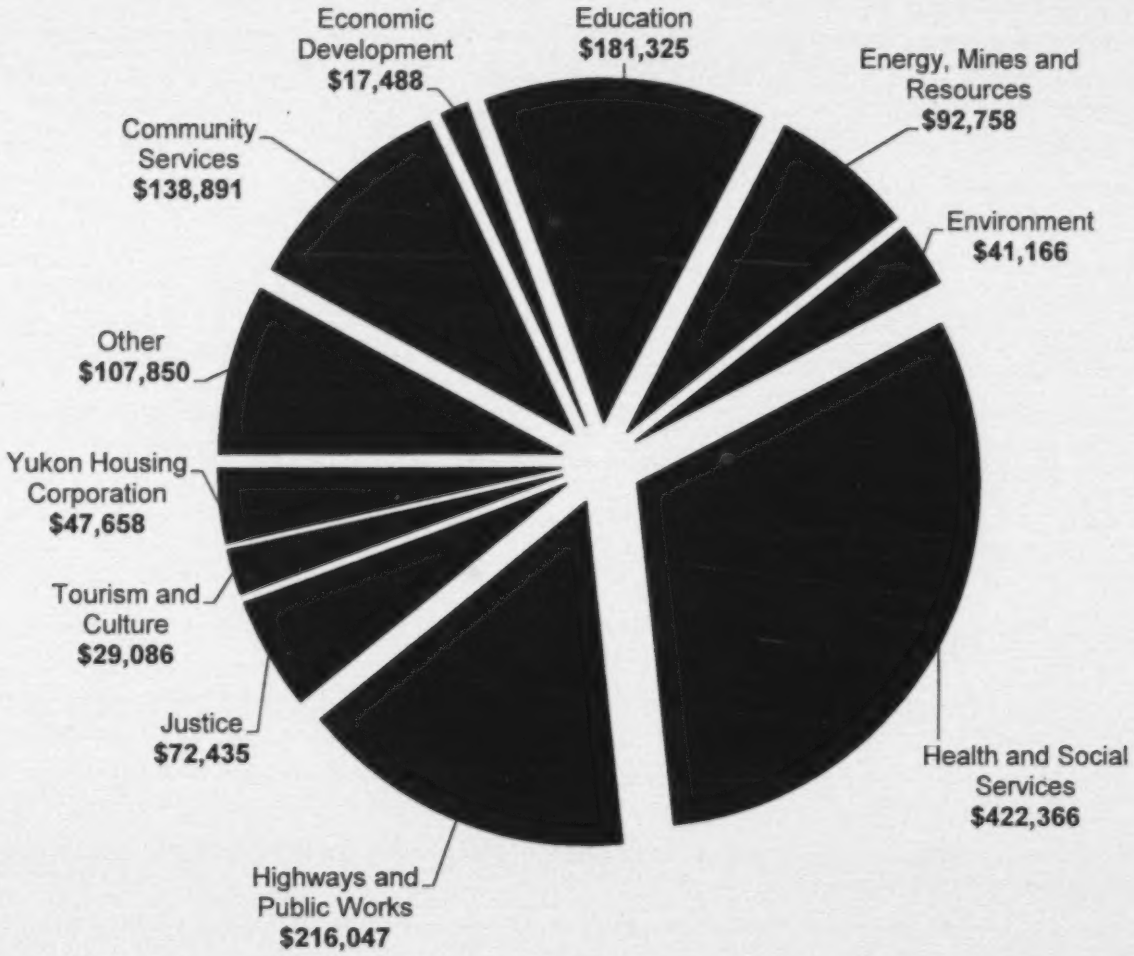
[1] Restated 2014-15 Forecast, 2014-15 Estimate and 2013-14 Actual to be consistent with the 2015-16 Estimate presentation.

GOVERNMENT OF YUKON

O&M and CAPITAL EXPENDITURES BY DEPARTMENT

2015-16 BUDGET

$000s



Note: "Other" includes Yukon Legislative Assembly, Elections Office, Office of the Ombudsman, Child and Youth Advocate Office, Executive Council Office, Finance, French Language Services Directorate, Public Service Commission, Women's Directorate, Yukon Development Corporation, Yukon Liquor Corporation and Loan Capital and Loan Amortization.

OPERATION AND MAINTENANCE
APPROPRIATION SUMMARY BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2015-16 ESTIMATE		Comparable 2014-15 FORECAST		2014-15 ESTIMATE		2013-14 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
Yukon Legislative Assembly	7,144	0.7	6,994	0.7	7,660	0.7	6,135	0.6
Elections Office	518	0.0	472	0.0	472	0.0	252	0.0
Office of the Ombudsman	1,018	0.1	860	0.1	860	0.1	767	0.1
Child and Youth Advocate Office	494	0.0	487	0.0	487	0.0	440	0.0
Executive Council Office	22,984	2.2	24,959	2.4	24,239	2.4	22,058	2.1
Community Services	84,552	8.0	81,593	7.7	78,943	7.7	85,006	8.3
Economic Development	16,215	1.5	17,428	1.6	15,994	1.6	13,869	1.4
Education	154,844	14.6	154,941	14.6	152,590	14.9	148,547	14.5
Energy, Mines and Resources	85,335	8.1	97,129	9.1	81,852	8.0	75,580	7.4
Environment	39,408	3.7	34,749	3.3	34,371	3.3	30,765	3.0
Finance	8,644	0.8	8,503	0.8	8,503	0.8	8,026	0.8
French Language Services Directorate	3,022	0.3	2,688	0.3	2,688	0.3	2,564	0.2
Health and Social Services	327,558	31.1	315,070	29.7	307,679	30.0	334,688	32.6
Highways and Public Works	132,419	12.6	129,067	12.2	127,850	12.5	128,872	12.5
Justice	67,192	6.4	65,071	6.0	63,323	6.1	62,569	6.1
Public Service Commission	44,125	4.2	42,206	4.0	42,091	4.1	39,448	3.8
Tourism and Culture	26,077	2.5	26,119	2.4	23,250	2.3	22,733	2.2
Women's Directorate	1,846	0.2	1,794	0.2	1,740	0.2	1,645	0.2
Yukon Development Corporation	6,125	0.6	26,263	2.5	27,260	2.6	23,958	2.3
Yukon Housing Corporation	19,771	1.9	20,689	1.9	19,768	1.9	19,360	1.9
Yukon Liquor Corporation	one dollar	0.0	one dollar	0.0	one dollar	0.0	0	0.0
Loan Capital and Loan Amortization	5,000	0.5	5,000	0.5	5,000	0.5	0	0.0
Total O&M to be Voted [1]	1,054,291	100.0	1,062,082	100.0	1,026,620	100.0	1,027,282	100.0

[1] Restated 2014-15 Forecast, 2014-15 Estimate and 2013-14 Actual to be consistent with the 2015-16 Estimate presentation.

CAPITAL
APPROPRIATIONS SUMMARY BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2015-16 ESTIMATE		Comparable 2014-15 FORECAST		2014-15 ESTIMATE		2013-14 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
Yukon Legislative Assembly	50	0.0	50	0.0	50	0.0	49	0.0
Elections Office	5	0.0	5	0.0	5	0.0	5	0.0
Office of the Ombudsman	109	0.0	12	0.0	112	0.0	1	0.0
Child and Youth Advocate Office	5	0.0	2	0.0	2	0.0	0	0.0
Executive Council Office	312	0.1	5,564	2.3	2,844	1.0	70	0.0
Community Services	54,339	17.4	41,271	17.0	48,805	16.6	52,316	31.1
Economic Development	1,273	0.4	1,118	0.5	1,286	0.4	628	0.4
Education	26,481	8.5	38,527	15.8	37,020	12.6	9,895	5.9
Energy, Mines and Resources	7,423	2.4	3,722	1.5	6,063	2.1	1,729	1.0
Environment	1,758	0.6	3,726	1.5	4,568	1.6	935	0.6
Finance	13	0.0	55	0.0	55	0.0	31	0.0
French Language Services Directorate	4	0.0	4	0.0	4	0.0	0	0.0
Health and Social Services	94,808	30.3	20,321	8.3	30,383	10.4	6,836	4.1
Highways and Public Works	83,628	26.7	91,298	37.4	110,541	37.7	70,939	42.1
Justice	5,243	1.7	4,019	1.6	3,462	1.2	5,386	3.2
Public Service Commission	119	0.0	177	0.1	121	0.0	73	0.0
Tourism and Culture	3,009	1.0	2,235	0.9	2,899	1.0	1,753	1.0
Women's Directorate	13	0.0	17	0.0	3	0.0	1,458	0.9
Yukon Development Corporation	6,300	2.0	3,000	1.2	2,000	0.7	0	0.0
Yukon Housing Corporation	27,887	8.9	29,079	11.9	42,963	14.7	16,281	9.7
Total Capital to be Voted [1]	312,779	100.0	244,202	100.0	293,186	100.0	168,385	100.0

[1] Restated 2014-15 Forecast, 2014-15 Estimate and 2013-14 Actual to be consistent with the 2015-16 Estimate presentation.

MAIN ESTIMATES

HISTORICAL COMPARISON

($000s)

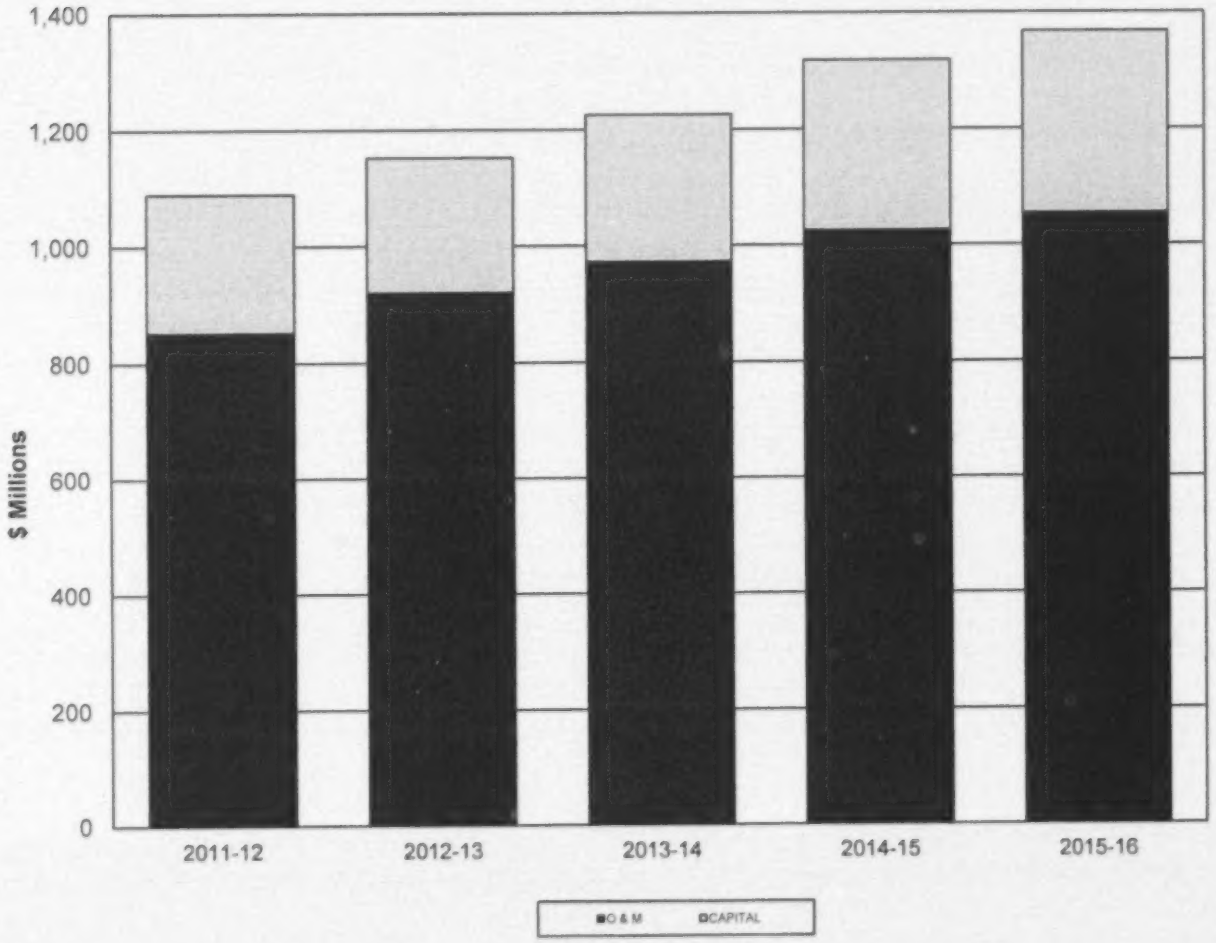
	OPERATION & MAINTENANCE	CAPITAL	TOTAL
2015-16	**1,049,291**	**312,779**	**1,362,070**
2014-15	1,019,990	293,410	1,313,400
2013-14	972,350	252,772	1,225,122
2012-13	920,144	231,619	1,151,763
2011-12	851,863	237,717	1,089,580
2010-11	811,886	263,516	1,075,402
2009-10	762,613	240,618	1,003,231
2008-09	696,978	202,777	899,755
2007-08	649,406	212,328	861,734
2006-07	601,301	191,702	793,003

Note: These figures reflect the voted expenditures as per the estimates for the relevant year and have not been restated for purposes of comparison. Figures do not include Loan Capital and Loan Amortization.

GOVERNMENT OF YUKON

O & M and CAPITAL EXPENDITURES

2011-12 TO 2015-16



NOTE: These figures reflect the voted expenditures as per the Main Estimates for the relevant year and have not been restated for purposes of comparison.